IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.166 OF 2005
WITH
INCOME TAX APPEAL (L.) NO.144 OF 2005

The Commissioner of Income Tax .
City - XIV, Mumbai. ...Appellant
V/s.
Anand T. Sidhwani ...Respondent

Mr.Suraj M. Shah i/b. Pankaj Kapoor for the Appellant.

Mr.B.V. Jhaveri for the Respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR,JJ.

DATE : 27TH AUGUST, 2007.

P.C. :

1. The tax incidence in this case is less than Rs.4 lakhs. In view of the circular issued by the C.B.D.T., the learned Counsel seeks leave to withdraw the Appeal alongwith the Motion. The question of law, if any, is left open for consideration in appropriate proceedings.

2. The Motion alongwith the Appeal stands dismissed as withdrawn. There shall be no order as to costs. Refund of Court fees as per rules. C.C. expedited.

[J.P. DEVADHAR, J.] **[F.I. REBELLO, J.]**